
STATUTORY INSTRUMENTS

2008 No. 3159

**The Authorised Investment Funds (Tax)
(Amendment No. 3) Regulations 2008**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Authorised Investment Funds (Tax) (Amendment No. 3) Regulations 2008 and shall come into force on 1st January 2009.

(2) In relation to a qualified investor scheme authorised by the Financial Services Authority before 1st January 2009, these regulations have effect subject to regulations 30 and 31.

(3) Regulation 27 of these Regulations (inserted regulations 69Z24A to 69Z24D) has effect in relation to manufactured dividends paid on or after 1st January 2009.

(4) Regulation 28 of these Regulations (amendment of regulation 94 of the principal Regulations) has effect in relation to property income distributions paid on or after 1st January 2009.